

# **SCHOOL REPORTS**

# SCHOOL DISTRICT OFFICERS, AGENTS AND EMPLOYEES

## OFFICERS, AGENTS AND EMPLOYEES OF THE MARLOW SCHOOL DISTRICT

Colline Dreyfuss, Chair	Term Expires 2013
Stephanie Tickner	Term Expires 2013
Marcia Levesque	Term Expires 2015
Jane Leech	Term Expires 2014
Karin Asseng	Term Expires 2014

### *N.H. SCHOOL ADMINISTRATIVE UNIT 29 ADMINISTRATION*

Wayne Woolridge, Superintendent of Schools  
William B. Gurney, Associate Superintendent of Schools  
Rueben Duncan, Assistant Superintendent Towns/Curriculum  
John R. Harper, Business Administrator  
Timothy L. Ruehr, Town Business Administrator/Interim Director of Human Resources  
Catherine Woods, Director of Special Education  
Mustafa Zwebti, Director of Technology  
Cathy Gray, Senior Accountant/Interim Business Manager (Marlow/Nelson)

### *STAFF*

Phyllis Peterson	Principal
Alice Scharf	Secretary
Kelly Snair	Kindergarten & 1
Leah Giles	Grades 2-4
Susan Brabec	Grades 5-6
Diane Langlois	Special Education
Jennifer Brown	Media Generalist
Scott Aronowitz	Spanish
Michelle Tiani	Physical Education
Jennifer Hed	Music
Becky Kohler	Guidance Counselor
Simone Perry	Speech/Language
Dawn Elliott	Aide
Kathy Peets	Aide
Karen Nickerson	Nurse
Michael Elliott	Custodian
Mindy Berrouard	Occupational Therapist
Rebecca White-LaQuerre	Art

### *OFFICERS*

Joseph N. Feuer	Moderator
Beth A. LaFreniere	Clerk
Donna Chase	Treasurer
Plodzick & Sanderson	Auditor

## COMPLIANCE STATEMENT

This school district receives federal financial assistance. In order to continue receiving such federal financial assistance, this school district will not discriminate in their educational programs, activities or employment practices on the basis of race, language, sex, age, or handicapping condition, under the provisions of Title IX of the 1972 Educational Amendments; Section 504 of the Rehabilitation Act of 1973.

Complaints regarding compliance with Title IX regulations should be submitted in writing to the Title IX liaison for School Administrative Unit 29, the Director of Human Resources, 193 Maple Avenue, Keene, New Hampshire.

Complaints regarding compliance with Rehabilitation Act of 1973 - Section 504 should be submitted in writing to the Director of Special Education, 193 Maple Avenue, Keene, New Hampshire.

*Wayne Woolridge*  
Superintendent of Schools

# STATE OF NEW HAMPSHIRE

## SCHOOL WARRANT

To the inhabitants of the school district in the Town of Marlow qualified to vote in District affairs:

You are hereby notified to meet at the John D. Perkins School in the Town of Marlow on the 12<sup>th</sup> day of March, 2013, between the hours of 2:00 p.m. and 7:00 p.m. to act upon the following article:

ARTICLE 1: To choose all necessary school district officers:

Two School Board Members for three-year terms  
A moderator for the ensuing year  
A clerk for the ensuing year  
A treasurer for the ensuing year from July 1, 2013

Given under our hands at said Marlow, this 13<sup>th</sup> day of February, 2013.

MARLOW SCHOOL BOARD

*Colline Dreyfuss, Chair*  
*Jane Leech*  
*Karin Asseng*  
*Stephanie Tickner*  
*Marcia Levesque*

# SCHOOL WARRANT

## STATE OF NEW HAMPSHIRE SCHOOL WARRANT

To the inhabitants of the school district in the Town of Marlow qualified to vote in District affairs:

You are hereby notified to meet at the John D. Perkins, Sr. School in Marlow School District on the 14th day of March, 2013, at 7:00 p.m. to act upon the following articles:

- ARTICLE 1: To hear the reports of agents, auditors, committees or officers chosen, and to pass any vote relating thereto.
- ARTICLE 2: To see if the District will vote to raise and appropriate the Marlow School Board's recommended amount of \$1,530,992 for the support of schools, for the salaries for school district officials and agents, and for the statutory obligations of the District, or to take any other action in relation thereto.
- ARTICLE 3: To see if the District will vote to appropriate and authorize the School Board to transfer up to \$25,000 of its unencumbered funds, if any, remaining on hand at the end of the fiscal year, June 30, 2013; the sum of \$25,000 to be deposited in the Capital Reserve Fund established by voters at the March 2002 District Meeting for the purpose of major renovation / reconstruction of the school buildings and grounds and related costs, or to take any other action in relation thereto. *(The Marlow School Board supports favorable action on this warrant article.)*
- ARTICLE 4: To see if the District will vote to appropriate and authorize the School Board to transfer up to \$25,000 of its unencumbered funds, if any, remaining on hand at the end of the fiscal year, June 30, 2013 the sum of \$25,000 to be deposited in the Revenue Replacement Expendable Trust established by the voters at the 2012 District Meeting for the purpose of offsetting any revenue reduction from the State of New Hampshire from previous years' receipts, or to take any other action in relation thereto. If there is an insufficient undesignated fund balance as of June 30, 2013 to fund this appropriation and the appropriation in Article 3 (Capital Reserve Fund), Article 3 will be funded first, with any additional surplus to be applied to this warrant article. *(The Marlow School Board supports favorable action on this warrant article.)*
- ARTICLE 5: To see if the District will vote to appropriate and authorize the School Board to transfer up to \$25,000 of its unencumbered funds, if any, remaining on hand at the end of the fiscal year, June 30, 2013 the sum of \$25,000 to be deposited in the Tuition Trust Fund established by the voters at the 1993 District Meeting for the purpose of paying future year regular/special education tuition, or to take any other action in relation thereto. If there is an insufficient undesignated fund balance as of June 30, 2013 to fund this appropriation and the appropriations in Articles 3 & 4, Article 3 then 4 will be funded first, with any additional surplus to be applied to this warrant article. *(The Marlow School Board supports favorable action on this warrant article.)*
- ARTICLE 6: To transact any other business that may legally come before this meeting.

Given under our hands in said Marlow, this 13<sup>th</sup> day of February, 2013.

MARLOW SCHOOL BOARD

*Colline Dreyfuss, Chair*  
*Jane Leech*  
*Karin Asseng*  
*Stephanie Tickner*  
*Marcia Levesque*

**2013-2014 PROPOSED BUDGET**

**MARLOW SCHOOL DISTRICT**

**PROPOSED**

**2013-2014 SCHOOL BUDGET**

**DISTRICT MEETING**

**MARCH 14, 2013**

**MARLOW SCHOOL DISTRICT**

**2013-2014 PROPOSED BUDGET**  
**Expense Accounts**

	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>(2012-13 TO 2013-14)</b>	
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>\$ Change</b>	<b>% Change</b>
<b>REG INSTRUCTION (1100)</b>					
Salaries	\$146,432	\$150,168	\$160,163	\$9,995	6.66%
Benefits	\$78,100	\$78,756	\$86,236	\$7,480	9.50%
Professional Services	\$11,355	\$13,800	\$14,900	\$1,100	7.97%
Mileage	\$0	\$0	\$0	\$0	0.00%
Supplies	\$4,143	\$4,750	\$4,640	(\$110)	-2.32%
Books & Periodicals	\$2,648	\$4,110	\$3,950	(\$160)	-3.89%
Software	\$135	\$1,200	\$1,200	\$0	0.00%
New Equipment	\$0	\$500	\$700	\$200	40.00%
Replacement Furniture	\$0	\$0	\$0	\$0	0.00%
KMS Tuition	\$142,336	\$164,801	\$208,764	\$43,963	26.68%
KHS Tuition	\$215,179	\$186,662	\$249,081	\$62,419	33.44%
<b>Totals</b>	<b>\$600,329</b>	<b>\$604,747</b>	<b>\$729,634</b>	<b>\$124,887</b>	<b>20.65%</b>
<b>SPECIAL EDUCATION (1200)</b>					
Salaries	\$60,137	\$61,601	\$64,188	\$2,587	4.20%
Benefits	\$30,370	\$30,522	\$32,701	\$2,179	7.14%
Professional Services	\$0	\$1,200	\$0	(\$1,200)	-100.00%
Materials(Supplies)	\$355	\$300	\$150	(\$150)	-50.00%
Books & Periodicals	\$290	\$300	\$150	(\$150)	-50.00%
Equip/Furniture	\$0	\$200	\$0	(\$200)	-100.00%
Tuition Preschool	\$20,253	\$34,503	\$3,000	(\$31,503)	-91.31%
KMS Tuition	\$0	\$31,779	\$56,092	\$24,313	76.51%
KHS Tuition	\$276,967	\$292,448	\$71,628	(\$220,820)	-75.51%
Tuitions Out-of-Dist.	\$174,343	\$199,000	\$118,000	(\$81,000)	-40.70%
Extended School Year	\$1,594	\$2,387	\$1,223	(\$1,164)	-48.76%
<b>Totals</b>	<b>\$564,309</b>	<b>\$654,240</b>	<b>\$347,132</b>	<b>(\$307,108)</b>	<b>-46.94%</b>
<b>ATTENDANCE SERVICES (2110)</b>					
Salaries	\$50	\$50	\$50	\$0	0.00%
<b>Totals</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>	<b>0.00%</b>
<b>GUIDANCE SERVICES (2120)</b>					
Salaries - Shared Position	\$10,591	\$11,200	\$11,550	\$350	3.13%
Testing- NWEA	\$475	\$400	\$450	\$50	12.50%
Guidance Materials/ Mileage	\$389	\$350	\$600	\$250	71.43%
Eval & Placement	\$0	\$1,500	\$1,500	\$0	0.00%
<b>Totals</b>	<b>\$11,455</b>	<b>\$13,450</b>	<b>\$14,100</b>	<b>\$650</b>	<b>4.83%</b>
<b>HEALTH SERVICES (2130)</b>					
Salaries	\$6,504	\$4,475	\$4,650	\$175	3.91%
Benefits	\$520	\$357	\$375	\$18	5.04%
Health Supplies	\$218	\$400	\$400	\$0	0.00%
<b>Totals</b>	<b>\$7,243</b>	<b>\$5,232</b>	<b>\$5,425</b>	<b>\$193</b>	<b>3.69%</b>
<b>PSYCHOLOGICAL SERVICES (2140)</b>					
Counseling/Psych Services	\$1,960	\$8,000	\$11,100	\$3,100	38.75%
<b>Totals</b>	<b>\$1,960</b>	<b>\$8,000</b>	<b>\$11,100</b>	<b>\$3,100</b>	<b>38.75%</b>

**Expense Accounts (continued)**

	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGET</b>	<b>2013-14 PROPOSED</b>	<b>(2012-13 TO 2013-14) \$ Change</b>	<b>% Change</b>
<b>SPEECH SERVICES (2150)</b>					
Speech Services	\$25,624	\$18,600	\$19,800	\$1,200	6.45%
Supplies	\$0	\$200	\$200	\$0	0.00%
<b>Totals</b>	<b>\$25,624</b>	<b>\$18,800</b>	<b>\$20,000</b>	<b>\$1,200</b>	<b>6.38%</b>
<b>STUDENT SERVICES (2160)</b>					
Physical Therapy	\$0	\$0	\$0	\$0	0.00%
Occupational Therapy	\$22,246	\$10,301	\$10,500	\$199	1.93%
Supplies	\$0	\$100	\$100	\$0	0.00%
<b>Totals</b>	<b>\$22,246</b>	<b>\$10,401</b>	<b>\$10,600</b>	<b>\$199</b>	<b>1.91%</b>
<b>CURRICULUM &amp; STAFF DEVELOPMENT (2210)</b>					
Salaries & Benefits	\$0	\$717	\$717	\$0	0.00%
Course Reimbursement	\$0	\$1,600	\$1,600	\$0	0.00%
Management Development	\$0	\$0	\$0	\$0	0.00%
Staff Dev.(Workshops)	\$998	\$2,650	\$2,300	(\$350)	-13.21%
Mileage	\$152	\$400	\$400	\$0	0.00%
New Curriculum Materials	\$49	\$0	\$0	\$0	0.00%
<b>Totals</b>	<b>\$1,199</b>	<b>\$5,367</b>	<b>\$5,017</b>	<b>(\$350)</b>	<b>-6.52%</b>
<b>MEDIA SERVICES (2220)</b>					
Media Genealist Salary	\$7,899	\$8,000	\$8,300	\$300	3.75%
Benefits	\$632	\$644	\$668	\$24	3.73%
Repairs to Equipment	\$0	\$0	\$0	\$0	0.00%
Library Books	\$885	\$1,000	\$880	(\$120)	-12.00%
Library Supplies/Furniture	\$0	\$0	\$0	\$0	0.00%
Media Membership	\$0	\$0	\$0	\$0	0.00%
<b>Totals</b>	<b>\$9,416</b>	<b>\$9,644</b>	<b>\$9,848</b>	<b>\$204</b>	<b>2.12%</b>
<b>SCHOOL BOARD/SAU (2310/2320)</b>					
Salaries	\$4,894	\$5,025	\$5,025	\$0	0.00%
Benefits	\$391	\$397	\$397	\$0	0.00%
Legal & Audit	\$5,610	\$8,000	\$8,250	\$250	3.13%
Negotiations	\$0	\$0	\$0	\$0	0.00%
Board/Treasurer Expense	\$929	\$500	\$500	\$0	0.00%
School Board Assoc.	\$0	\$0	\$0	\$0	0.00%
SAU #29	\$52,628	\$51,197	\$51,715	\$518	1.01%
<b>Totals</b>	<b>\$64,453</b>	<b>\$65,119</b>	<b>\$65,887</b>	<b>\$768</b>	<b>1.18%</b>
<b>SCHOOL ADMINISTRATION (2400)</b>					
Salaries	\$78,705	\$77,530	\$79,222	\$1,692	2.18%
Benefits	\$21,036	\$21,121	\$22,864	\$1,743	8.25%
Copier	\$591	\$700	\$700	\$0	0.00%
Telephone	\$7,376	\$9,500	\$9,500	\$0	0.00%
Postage/Printing	\$126	\$350	\$350	\$0	0.00%
Mileage	\$85	\$550	\$550	\$0	0.00%
Office Supplies	\$106	\$1,200	\$900	(\$300)	-25.00%
Admin Software	\$495	\$515	\$306	(\$209)	-40.58%
Equipment	\$0	\$500	\$250	(\$250)	-50.00%
<b>Totals</b>	<b>\$108,519</b>	<b>\$111,966</b>	<b>\$114,642</b>	<b>\$2,676</b>	<b>2.39%</b>



**Expense Accounts (concluded)**

	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGET</b>	<b>2013-14 PROPOSED</b>	<b>(2012-13 TO 2013-14) \$ Change</b>	<b>% Change</b>
<b>BUILDING SERVICES (2600)</b>					
Salaries	\$18,626	\$17,460	\$15,016	(\$2,444)	-14.00%
Benefits	\$1,758	\$1,668	\$1,434	(\$234)	-14.03%
Maintenance Services	\$7,175	\$11,850	\$12,100	\$250	2.11%
Bldg Projects/Improvements	\$0	\$0	\$0	\$0	0.00%
P&L Insurance	\$1,411	\$2,000	\$1,800	(\$200)	-10.00%
Custodial Supplies	\$1,624	\$2,800	\$2,500	(\$300)	-10.71%
Building Materials	\$926	\$1,200	\$1,200	\$0	0.00%
Electricity	\$6,109	\$7,250	\$7,250	\$0	0.00%
Heat	\$8,894	\$13,000	\$15,000	\$2,000	15.38%
Equipment	\$0	\$500	\$500	\$0	0.00%
<b>Totals</b>	<b>\$46,522</b>	<b>\$57,728</b>	<b>\$56,800</b>	<b>(\$928)</b>	<b>-1.61%</b>
<b>PUPIL TRANSPORTATION (2700)</b>					
Services	\$151,157	\$113,612	\$79,757	(\$33,855)	-29.80%
<b>Totals</b>	<b>\$151,157</b>	<b>\$113,612</b>	<b>\$79,757</b>	<b>(\$33,855)</b>	<b>-29.80%</b>
<b>STAFF SERVICES (2800)</b>					
Record Check/ Unemployment	\$2,537	\$1,000	\$1,000	\$0	0.00%
Student Loan Reimbursement	\$3,000	\$3,000	\$3,000	\$0	0.00%
Scholarships	\$500	\$0	\$0	\$0	0.00%
<b>Totals</b>	<b>\$6,037</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>OPERATING BUDGET</b>					
<b>SUB-TOTALS</b>	<b>\$1,620,518</b>	<b>\$1,682,356</b>	<b>\$1,473,992</b>	<b>(\$208,364)</b>	<b>-12.39%</b>
<b>TRANSFER FUNDS</b>					
School Lunch	\$1,516	\$1,000	\$2,000	\$1,000	100.00%
Federal Programs	\$0	\$55,000	\$55,000	\$0	0.00%
Capital Reserve (bldg)	\$0	\$9,510	\$0	(\$9,510)	-100.00%
Expendable Trust (tuition)	\$0	\$0	\$0	\$0	0.00%
Expendable Trust (rev. repl.)	\$0	\$25,000	\$0	(\$25,000)	-100.00%
<b>Totals</b>	<b>\$1,516</b>	<b>\$90,510</b>	<b>\$57,000</b>	<b>(\$33,510)</b>	<b>-37.02%</b>
<b>GRAND TOTALS</b>	<b>\$1,622,034</b>	<b>\$1,772,866</b>	<b>\$1,530,992</b>	<b>(\$241,874)</b>	<b>-13.64%</b>

**MARLOW SCHOOL DISTRICT**  
**2013-2014 PROPOSED BUDGET**  
Revenue Accounts

Revenue Accounts	2011-12 ACTUAL	2012-13 BUDGET	2013-14 PROPOSED	(2012-13 TO 2013-14) \$ Change    % Change	
LOCAL					
Local Property Tax	\$829,994	\$928,286	\$586,064	(\$342,222)	-36.87%
Unreserved Fund Balance	\$86,695	\$0	\$125,000	\$125,000	NA
Reserved Fund Balance	\$0	\$9,510	\$0	(\$9,510)	-100.00%
Interest Income	\$473	\$500	\$400	(\$100)	-20.00%
Transfer from Cap. Res.(bidg)	\$0	\$0	\$0	\$0	0.00%
Transfer from Exp. Trst.(tuition)	\$0	\$0	\$0	\$0	0.00%
Tuition	\$0	\$0	\$0	\$0	0.00%
Other	\$3,867	\$3,000	\$3,000	\$0	0.00%
Sub-Total Local	\$921,028	\$941,296	\$714,464	(\$226,832)	-24.10%
STATE					
Catastrophic Aid	\$14,325	\$28,319	\$10,386	(\$17,933)	-63.32%
Net Change in Cat Aid Borrowing	\$0	\$0	\$0	\$0	0.00%
Medicaid Reimbursement	\$25,824	\$15,000	\$5,000	(\$10,000)	-66.67%
Kindergarten Aid	\$0	\$0	\$0	\$0	0.00%
Adequacy Aid Grant	\$581,050	\$580,710	\$612,649	\$31,939	5.50%
State Property Tax	\$157,226	\$152,541	\$133,493	(\$19,048)	-12.49%
Other State	\$16,165	\$0	\$0		
Sub-Total State	\$794,590	\$776,570	\$761,528	(\$15,042)	-1.94%
FEDERAL/SPECIAL					
Federal	\$0	\$55,000	\$55,000	\$0	0.00%
Child Nutrition	\$0	\$0	\$0	\$0	0.00%
Sub-Total Federal	\$0	\$55,000	\$55,000	\$0	0.00%
GRAND TOTAL	\$1,715,618	\$1,772,866	\$1,530,992	(\$241,874)	-13.64%

Total Budget Decrease -13.64% (\$241,874)

School Property Tax Decrease -33.43% (\$361,270)

Projected Decrease in Tax Rate (\$5.5040)

Tax Decrease on \$100,000 Home (\$550)

	2009-10	2010-11	2012-13	2013-14	Projected Incr.
Total School Property Tax	\$765,260	\$795,222	\$1,080,827	\$719,557	(\$361,270)
Total School Property Tax Rate	\$10.97	\$12.65	\$15.34	\$9.84	(\$5.50)

**MARLOW SCHOOL DISTRICT**  
 SUPPLEMENTAL INFORMATION REQUIRED PER RSA 32:11-a

**DETAIL OF ACTUAL EXPENDITURES  
 AS A RESULT OF SPECIAL EDUCATIONAL SERVICES**

	2010-11 ACTUAL	2011-12 ACTUAL
REVENUE		
State Adequacy Aid for Special Ed.	\$37,584	\$37,584
DEA Entitlement Grant	\$17,281	\$31,361
Medicaid Reim.	\$17,088	\$25,824
Catastrophic Aid	\$15,234	\$14,325
 TOTAL REVENUE	 \$87,187	 \$109,093
 EXPENSE		
Instruction	\$426,761	\$606,590
Services	\$32,564	\$39,429
Transportation	\$14,424	\$50,387
DEA Entitlement Grant	\$17,281	\$31,361
 TOTAL EXPENSE	 \$491,030	 \$727,766
 NET EXPENSE	 \$403,843	 \$618,673

**MARLOW SCHOOL DISTRICT**  
**MS and HS Keene Tuition Detail**

	KMS Regular	KMS Sp. Ed.	KHS Regular	KHS Sp Ed.	TOTAL
2012-13 Rate \$	12,677	31,779	11,594	22,496	
2013-14 Rate \$	11,598	28,046	11,861	23,876	
\$ Rate Change	-1,079	-3,733	267	1,380	
% Rate Change	-8.5%	-11.7%	2.3%	6.1%	
2012-13 # of Students	13.0	1.0	23.0	13.0	50.0
2013-14 # of Students	18.0	2.0	21.0	3.0	44.0
Change in # of Students	5.0	1.0	-2.0	-10.0	-6.0
2011-12 Tuition Budget	164,801	31,779	186,662	292,448	675,690
2012-13 Tuition Budget	208,764	56,092	249,081	71,628	585,565
% Budget Change	26.7%	0.0%	33.4%	-75.5%	-13.3%
\$ Budget Change	43,963	24,313	62,419	-220,820	-90,125

**Marlow School District**  
**BUDGET COMPARISON BY LEVELS**

	2011-12 ACTUAL	2012-13 BUDGET	2013-14 PROPOSED	(2012-13 TO 2013-14)	
				\$ Change	% Change
Perkins School	\$697,595	\$694,999	\$719,492	\$24,493	3.52%
Transfers	\$0	\$90,510	\$57,000	(\$33,510)	-37.02%
Out-of-District Elementary	\$176,870	\$140,703	\$90,300	(\$50,403)	-35.82%
<b>Total Elementary</b>	<b>\$874,464</b>	<b>\$926,212</b>	<b>\$866,792</b>	<b>(\$59,420)</b>	<b>-6.42%</b>
Middle School Costs	\$151,867	\$255,200	\$324,334	\$69,134	27.09%
High School Costs	\$595,702	\$591,454	\$339,866	(\$251,588)	-42.54%
<b>Total Middle &amp; High School</b>	<b>\$747,570</b>	<b>\$846,654</b>	<b>\$664,200</b>	<b>(\$182,454)</b>	<b>-21.55%</b>
<b>TOTAL DISTRICT BUDGET</b>	<b>\$1,622,034</b>	<b>\$1,772,866</b>	<b>\$1,530,992</b>	<b>(\$241,874)</b>	<b>-13.64%</b>

# AUDITOR'S LETTER



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board  
Marlow School District  
Marlow, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Marlow School District as of and for the year ended June 30, 2012, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Marlow School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 9 to the financial statements, management has not recorded the long-term costs of retirement health care and obligations for other postemployment benefits in governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities and expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the government-wide financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Marlow School District as of June 30, 2012, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Marlow School District as of June 30, 2012, and the respective changes in financial position thereof for the year then ended and the respective budgetary comparison for the general fund and the grants fund in conformity with accounting principles generally accepted in the United States of America.

The Marlow School District has not presented a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marlow School District's basic financial statements. The individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

January 25, 2013

*Plodzik & Sanderson*  
*Professional Association*

# SCHOOL TREASURER

Report of the Marlow School District Treasurer  
Fiscal Year July 1, 2011 to June 30, 2012

<b>Cash on Hand July 1, 2012</b>		\$	850.54
<b>Fiscal Year Receipts:</b>			
Received from Selectmen	\$	952,442.00	
Revenue From State Sources	\$	682,984.08	
Revenue from Federal Sources			
Received from Tuitions			
Received as Income from Trust Funds			
Received from Sale of Notes and Bonds			
Received from Capital Reserve Funds			
Received from All Other Sources	\$	33,567.45	
<b>Total Receipts</b>	\$	1,668,993.53	\$ 1,668,993.53
<b>Total amount avail for Fiscal Year</b>			<b>\$ 1,669,844.07</b>
<b>Less School Board Orders Paid</b>		\$	1,688,793.28
<b>Balance on Hand June 30, 2012</b>			<b>-18949.21</b>
01 August 2012	Donna L. Chase, Treasurer		

## Marlow School District Received from Other Sources 2011 / 12

Date	From	Source	Amount
October	Out of District Family	Fees / Transportation	\$ 90.00
November	Fairpoint Communications		\$ 2,926.07
December	Marlow Trustees		\$ 29,292.68
December	LGC	Workers Comp	\$ 180.97
Feb & June	SAU	Medicare Plan D	\$ 586.02
January	NH Retirement		\$ 19.08
Jul 11 - June 12	Peoples United Bank	Interest/Sweeps	\$ 472.63
			\$ 33,567.45

Marlow Town Appropriations	State/Fed Sources	Explan State/Fed	Other	Explanation Other	Interest
\$ 80,000.00	\$ 1,600.72	IDEA	\$ 90.00	Bus trans OFD student	\$ 15.51
\$ 80,000.00	\$ 2,797.51	Medicaid	\$ 2,926.07	Fairpoint	\$ 19.27
\$ 80,000.00	\$ 116,142.00	Equitable	\$ 29,292.68	Marlow Trustees	\$ 59.84
\$ 80,000.00	\$ 6,826.06	Title IIA	\$ 180.97	LGC	\$ 61.88
\$ 80,000.00	\$ 2,940.68	IDEA	\$ 245.93	SAU Medicare	\$ 68.28
\$ 100,000.00	\$ 12,469.87	IDEA	\$ 340.09	SAU Medicare	\$ 36.07
\$ 75,000.00	\$ 1,003.52	Medicaid	\$ 19.08	NH Retirement	\$ 51.26
\$ 75,000.00	\$ 327.65	Medicare			\$ 34.71
\$ 75,000.00	\$ 340.45	House Bill			\$ 22.25
\$ 75,000.00	\$ 116,142.00	State Equitable			\$ 37.92
\$ 100,000.00	\$ 2,444.49	REAP			\$ 39.81
\$ 52,442.00	\$ 655.30	Medicaid			\$ 25.83
\$	\$ 5,237.10	AARA NH			
\$	\$ 189.00	Proj Reimb			
\$	\$ 451.38	Medicaid			
\$	\$ 16,164.69	Proj Reimb			
\$	\$ 174,213.00	State Equitable			
\$	\$ 14,324.97	Catastrophic Aid			
\$	\$ 3,545.57	Medicaid			
\$	\$ 1,874.58	Medicaid			
\$	\$ 1.11	Medicaid			
\$	\$ 174,213.00	Equitable			
\$	\$ 5,348.55	Medicaid			
\$	\$ 129.45	NH			
\$	\$ 8,849.25	Proj Reimb			
\$	\$ 368.85	Medicaid			
\$	\$ 717.38	Medicaid			
\$	\$ 5,766.05	REAP			
\$	\$ 371.66	Proj Reimb			
\$	\$ 5,705.71	NH Medicaid			
\$	\$ 1,822.53	REAP			
\$ 952,442.00	\$ 682,984.08		\$ 33,094.82		\$ 472.63
			\$ 1,668,993.53	Total Income	\$ 33,567.45
				Total Other	

# MARLOW SCHOOL DISTRICT MINUTES

MARCH 8, 2012

Annual School Board meeting was called to order at 7:01 PM on March 8, 2012 by the Moderator, Joseph Feuer, in the J.D. Perkins, Sr. School. The Pledge of Allegiance was recited. There were 37 people in attendance including 28 registered voters.

The election of officers was held on Tuesday, March 13, 2012 with the following results:

School Board – 3 years	Marcia Levesque
School Board – 1 year	Colline Dreyfuss
Moderator – 1 year	Joseph N. Feuer
Treasure – 1 year	Donna Chase
Clerk – 1 year	Beth LaFreniere

In attendance:

School Board Members: Marcia Levesque, Stephanie Tickner, Karin Asseng, Jane Leech, and Colline Dreyfuss  
Supervisor of the Checklist: Nancy Vesco  
Clerk: Beth LaFreniere  
Moderator: Joseph N. Feuer  
Administrative Table: Wayne E. Woolridge, Tim Ruehr, Jill Wdowiak, and Phyllis Peterson

Moderator began reading of the Articles.

**ARTICLE 1:** Motion made and seconded that the District receive the reports of agents, auditors, committees or officers chosen, and to pass any vote relating thereto.  
Moderator restated Article 1 and it passed by voice vote.

**ARTICLE 2:** Motion made and seconded that the District vote to raise and appropriate the Marlow School Board's recommended amount of \$1,818,356 for the support of schools, for the salaries for school district officials and agents, and for the statutory obligations of the District, or to take any other action in relation thereto.

Tim Ruehr presented an overview of the budget.

Motion made by Colline Dreyfuss to amend Article 2 by reducing the proposed amount by \$80,000 for a proposed operating budget of 1,738,356 based on student population. Motion made and seconded. Motion passed by voice vote.

Moderator read amended Article 2.

Motion made and seconded that the District vote to raise and appropriate the Marlow School Board's recommended amount of \$1,738,356 for the support of schools, for the salaries for school district officials and agents, and for the statutory obligations of the District, or to take any other action in relation thereto. Motion passed by voice vote.

**ARTICLE 3:** Motion made and seconded that the District vote to appropriate and authorize the School Board to transfer up to \$25,000 of its unencumbered funds, if any, remaining on hand at the end of the fiscal year, June 30, 2012; the sum of \$25,000 to be deposited in the Capital Reserve Fund established by voters at the 2002 District Meeting for the purpose of major renovation/reconstruction of the school buildings and grounds and related costs, or to take any other action in relation thereto.

Estimated ending balance in the Capital Reserve Fund to be \$65,000 as of June 30, 2012.

Motion passed by voice vote.



ARTICLE 4: Motion made and seconded that the District vote to appropriate and authorize the School Board to transfer up to \$25,000 of its unencumbered funds, if any, remaining on hand at the end of the fiscal year, June 30, 2012 the sum of \$25,000 to be deposited in the Tuition Trust Fund established by the voters at the 1993 District Meeting for the purpose of paying future year regular/special education tuition, or to take any other action in relation thereto. If there is an insufficient undesignated fund balance as of June 30, 2012 to fund this appropriation and the appropriation in Article 3 (Capital Reserve Fund), Article 3 will be funded first, with any additional surplus to be applied to this warrant article.

Estimated balance in the Tuition Trust fund to be \$211,000 as of June 30, 2012

Motioned passed by voice vote.

ARTICLE 5: Motion made and seconded that the District vote to establish an expendable trust pursuant to RSA 198:20(c) I for the purpose of offsetting any revenue reduction from the State of New Hampshire from previous years' receipts, and to raise and appropriate \$10,000.00 to fund said Revenue Replacement Expendable Trust. Further to name Marlow School Board as agent to expend the aforementioned trust. (Majority vote required; The Marlow School Board supports favorable action on this warrant article.)

Discussion followed as to the purpose of this Trust based on current knowledge of proposed changes in state level funding. Statement read by Colline Dreyfus explaining "collar" to be a term used to describe an amount of money put in place to "hold harmless" towns which may be adversely affected when state aid changes. This "collar" gives towns time to prepare for state aid reduction. Marlow has had one extension to this collar already. Current estimates show that Marlow will lose approx. \$330,000 in state funding when the collar extension is over.

Motion made and seconded to amend Article 5 by increasing the proposed sum to \$25,000. Motion passed by voice vote.

Moderator read amended Article 5.

Motion made and seconded that the District vote to establish and expendable trust pursuant to RSA 198:209(c) I for the purpose of offsetting any revenue reduction from the State of NH from previous years' receipts, and to raise and appropriate \$25,000.00 to fund said Revenue Replacement Expendable Trust. Further to name Marlow School Board as agent to expend the aforementioned trust. Motion passed by voice vote.

ARTICLE 6: Motion made and seconded that the District transact any other business that may legally come before this meeting. No new business was presented. Motion passed by voice vote.

Motion made and seconded to adjourn meeting at 7:32 PM  
Motion passed by voice vote.

Respectfully Submitted,

Beth A. LaFreniere  
Marlow School Clerk

A true copy attest

Beth A. LaFreniere

## ADMINISTRATIVE REPORT

To quote Bob Dylan... “Times They Are a-Changing”. Dylan made this line famous in the 1960’s and it rings true, in education perhaps more than ever, today. Budgets are tight, federal and state funding is being dramatically reduced, healthcare and retirement costs are rising, the one thing that has not decreased is the desire to provide the very best education for all students. The challenge is to provide optimal education for all students in the face of serious fiscal realities. The Marlow School District has been fortunate to have engaged citizens who value the importance of a quality education and who, in the toughest of times, have come out strongly in support of school district budgets.

Marlow is fortunate to attract top quality candidates to serve as school board members. I have had the honor of working with five such dedicated individuals (and the ones who filled their seats before them) as we work through the challenges of presenting a fiscally responsible budget to the taxpayers of Marlow. The discussions have always been thoughtful, often difficult, but always with the best interest of our students in mind.

This year, we have been presented with many challenges. As we look ahead to the 2013-2014 budget, we need to address approximately \$4,600 in mandatory increases to the NH Retirement System as well as \$ 8,100 in required increases for health insurance payments (10% premium increase).

Over the past six years, the state legislature has defined its constitutional obligation to fund and create an accountability system for the delivery of an adequate education. To fully fund this adequacy aid and to fund current educational aid programs for next year, the state legislature and governor will face the need:

1. To raise an additional \$578,236,605 to fund adequacy for next year. To fund the amount the Legislature will need to keep the “Hold Harmless provision” amounting to \$138,786,000. The last Legislature reduced aid through changes in calculated values by about 140 million dollars.
2. To lift the cap on the 38 districts that are currently capped at no more than a 5% increase would require an additional \$20,135,515 million dollars.
3. To fully fund the special education catastrophic aid program would require about \$12 million new dollars in appropriation above the current \$21 million.
4. To fully fund vocational tuition and transportation aid would require an additional \$5-6 million dollars above the current \$6 million.
5. To fund building aid at the low rate called for in the new law, will require about \$ 50 million dollars. This amount would first pay down the \$45 million already owed to taxpayers and only leave about \$5 million to fund all those projects waiting for assistance after the current 4-year moratorium.

Sadly, something else that has been changing in schools in recent years is concern over school safety. We all remember too well Columbine, Virginia Tech, and our hearts are still aching for the families and community of Newtown, Connecticut. While there was precious little I could do to ease the burden on the families in Connecticut in the throes of such despicable evil, I tried to do what I could to allay concerns of the families and staff of SAU 29 schools. We responded immediately in the wake of the tragedy in Connecticut by sending out via *Blackboard Connect* a message to all families alerting them to the situation in Connecticut. The day after the events unfolded we gathered school counselors and administrators to offer support to parents, students, and staff. The following Monday, our schools resumed a normal routine with counselors on hand to lend further support to our school community. The SAU 29 Safety Committee met to review all safety procedures in our schools. A safety assessment will be conducted at the John D. Perkins School to ensure that

our school is a safe haven. On December 20 I met with a representative from Senator Kelly Ayotte's office to request federal funding for school additional safety measures. It is my hope that Congress will appropriate funds as part of a "safe schools" initiative in the next few months.

Times are also changing in positive ways. We are well on our way to a move to the Common Core Standards. The standards define the knowledge and skills students should have within their K-12 education careers so that they will graduate high school fully prepared for college and careers. Forty-five states have adopted the Common Core Standards. This means that our students will be held to a national standard, that the opportunities for our students to align their education with their peers across the nation will result in a better prepared nation of learners introduced into real-world environments.

Many exciting opportunities are on the horizon, many obstacles still need to be overcome. I am confident that the dedicated professionals and community members who have long-supported the education system in Marlow will continue to do so. Marlow has a supportive community that values education and is on the forefront of initiatives that will produce educated, responsible citizens of the future to make a difference in the world.

Marlow students continue to do well at Keene Middle School and Keene High School. Marlow seniors reported plans to attend post-secondary educational institutions last spring. These schools included: Ithaca College, Franklin Pierce College, River Valley Community College, and Southern Maine Community College.

Marlow students continue to perform well on the state-wide reading and math assessment, NECAP. Once again students from Marlow scored above the state average in both reading and math.

At least one Marlow student participated in each of the following Keene High School extra-curricula activities: A Cappella Choir, Baseball Frosh, Boys JV Lacrosse, Boys Soccer, Boys Track, Drama Club, FCCLA, Football, Football JV, Football Varsity, FFA, Girls Cross Country, Inertia, Student Council, Video Club, and Wrestling.

The constructive working relationship between the school board and staff continues to promote continuous school improvement. This is facilitated by good communication between the staff and board and by board members' recognition of, and positive interaction with, the staff at our fall school board staff retreat.

We invite you to visit Marlow School, attend a school-related activity, or participate in a school board meeting; we encourage you to attend the Annual District Meeting on Thursday, March 14, 2013 at 7:00 p.m. Thank you for your support of Marlow's children and their education.

Wayne Woolridge  
Superintendent

## **PRINCIPAL'S REPORT 2012-2013**

Our staff's priority goal for several years has been to increase students' learning. We feel that we have made a lot of progress to meet each of the individual student's learning style and with their performance data; a student's educational needs can be addressed. This process has reduced the number of students coded for special education over the years and has given our students a strong educational foundation to aide their success in Keene Middle and High Schools. We have been working once a month with an inclusion consultant from the University of New Hampshire, Frank Sgambati, through the IDEA Grant written by Mrs. Woods, our special Education Director to firm up our inclusion practices for all students at Perkins School.

This summer the teachers and I were invited to the State of New Hampshire's Summer Summit that was held at Keene State for three days in July to improve the Best Practices in education. This conference was very intense and well worth the time. The focus was student learning kindergarten through college and common pitfalls of some students and the use of technology to enhance student learning. A perquisite of the July Conference involved more training during the month of April using I Pads that we were allowed to keep for teacher and student use. We gained eight I Pads and a lot of training through this Summer Summit.

Each classroom now has Smart Boards that was purchased through Title II and REAP grants. The interactive Smart Boards allow teachers to offer educational lessons through the media with endless possibilities to bring subjects alive. The software of the Smart Boards comes with ready made layouts pages can be automatically saved, printed, emailed or pasted into a website. Our plan is to continue Smart board training for our staff from Keene State College Technology Department.

Technology has its place in education. Our testing for MAPS (Measure of Academic Progress) and the new Common Core Testing starting in 2014, this will replace the NECAP testing, will all take place using computers. We realize that we need to reach a balanced approach for the basics of reading, writing and mathematics that needs to be mastered in order to use this new technology and to function in society.

The Marlow School Board, the SAU staff and the Perkins' School Staff have worked together to reduce education costs wherever possible and yet provide our students with a solid foundation for education.

In closing, the staff and I would to thank the all residents of Marlow for their donated musical instruments, science, social studies items and of course their time and knowledge to support our students and the school. Together we make a positive environment for Marlow's students.



## CHAIRMAN'S REPORT

I would like to take time right at the beginning of this letter – when presumably I have your attention still – to give a call out to the parents of Marlow with students still at the Perkins school. Having little to no history with the wonderful small school you have in town I have to commend the parents who donate time and resources to make your school a success. Your help shows in many ways – you should be proud of your civic involvement and you should know that your example will shine in your children for years to come. Thank you for your help and commitment to the students of Marlow. For those parents who have been thinking about volunteering, please do. There are two positions open for 2013-2014 school board. For a limited amount of time and energy it's a great way to really get to understand how all public schools work in terms of staff and funding in this state, and it keeps you directly involved in your children's education experiences. Plus it's a paying gig!

The 2012-2013 school year has been another year of successes at the Perkins School. Once again the students of Perkins School have made adequate yearly progress. This is a fantastic achievement that we should all be very proud of. At the beginning of the school year we met with the teachers for our annual school board and staff retreat. The retreat is a time for the staff to fill us in on their goals and ideas to improve student learning at the Perkins School. They look at every year as a fresh opportunity. This year was no different. I was impressed with the genuine caring this staff has for the students of Perkins School. So, I would like to thank our staff for their dedication and hard work this year as always. I would also like to take this opportunity to announce a special success among our staff. Michelle Tiani won the NH Physical Education Teacher of the Year award this past October. Thank you, Michelle for your work with our students and congratulations.

This year our students have had some wonderful opportunities outside of their academics that enrich their learning. A cross country team was established by Mrs. Asseng and Mrs. Levesque and was a huge success. There were hikes up Profile Mt. to give a sense of our local heritage and Kroka trips for grades 3-6 to teach much needed (and extremely fun) New England outdoor skills. Thank you, Kroka for again extending that opportunity to our students.

This year saw some big changes to our SAU Administration. The SAU re-organized making Wayne Woolridge the Superintendent of SAU29. Wayne is still very much involved in our monthly meetings however, this will phase out as our new Assistant Superintendent Towns/Curriculum, Reuben Duncan, gets up to speed. We also have a new Interim Business Manager, Cathy Gray, who is currently still assisted by Tim Ruehr. And lastly we have a new Recording Secretary, Deb Lyons, who jumped right in and is doing a fantastic job. We welcome all the new SAU staff and thank them for their support.

Our budget for 2012-2013 is looking pretty good at this point. However, it is a fluid thing and there are never any guarantees. I would encourage everyone to come to the Public Hearing on February 13, 2013 to get all the details and voice your opinions.

Respectfully Submitted

Colline Dreyfuss, Chair  
Marlow School Board